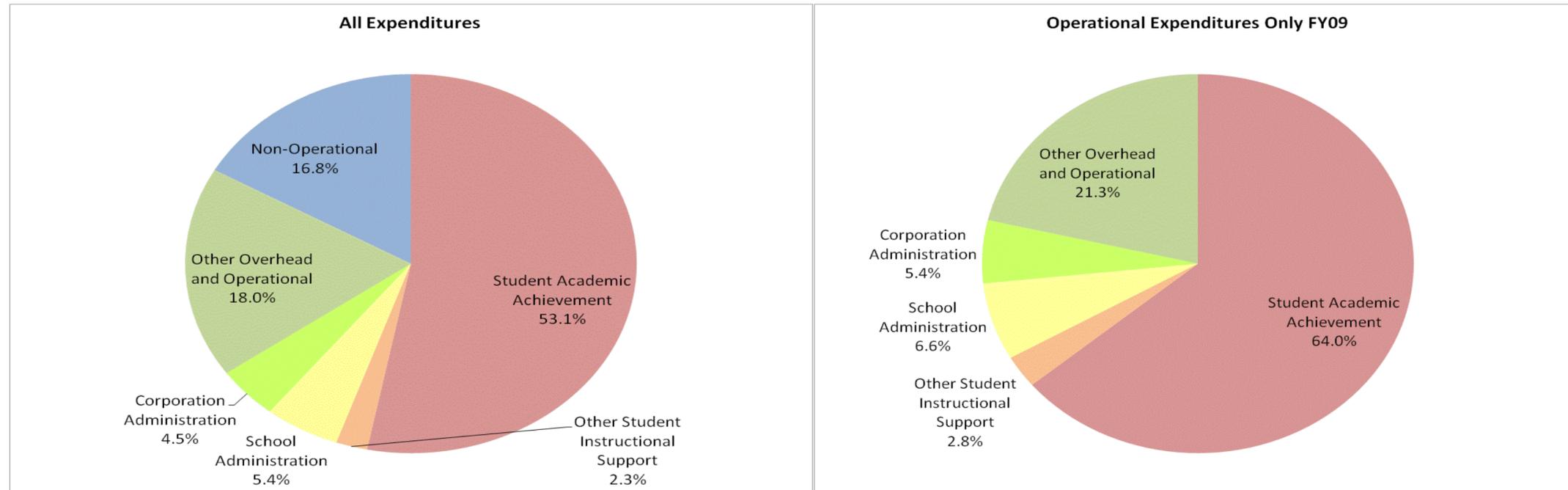


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Peru Community Schools (5635)**

Peru Community Schools (5635)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$11,328,120	60.3%	\$12,262,770	44.4%	\$11,865,245	53.9%	\$12,547,352	53.2%
Student Instructional Support	\$1,354,571	7.2%	\$1,427,900	5.2%	\$1,578,030	7.2%	\$1,803,042	7.6%
Overhead and Operational	\$3,061,927	16.3%	\$4,099,362	14.9%	\$4,574,667	20.8%	\$5,258,133	22.3%
Nonoperational	\$3,051,461	16.2%	\$9,808,983	35.5%	\$4,004,979	18.2%	\$3,962,924	16.8%
Not Categorized	\$0		\$0		\$353,871	n/a	\$0	
Grand Total	\$18,796,079		\$27,599,014		\$22,376,790	-15%	\$23,571,452	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	67.5%	49.6%	61.0%	60.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Peru Community Schools (5635)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$4,569	\$85,688	\$121,631		> 500%	42%
	11100 Regular Programs; Elementary	\$3,326,675	\$3,320,903	\$3,624,387	\$4,596,468	38%	38%	27%
	11200 Regular Programs; Middle/Junior High	\$1,027,157	\$1,172,779	\$1,320,300	\$1,446,594	41%	23%	10%
	11300 Regular Programs; High School	\$2,226,414	\$1,932,654	\$2,235,957	\$2,592,883	16%	34%	16%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$22,500	\$0			-100%
	11450 Vocational Education; Consumer and Homemaking	\$165,268	\$208,504	\$222,623	\$139,633	-16%	-33%	-37%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$87,550	\$112,970	\$191,120		118%	69%
	12110 Gifted And Talented; Gifted and Talented	\$176,729	\$169,080	\$199,887	\$197,016	11%	17%	-1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$330,447	\$258,132	\$366,748	\$380,901	15%	48%	4%
	12520 Culturally Different; Compensatory	\$49,406	\$5,012	\$3,242	\$4,502	-91%	-10%	39%
	12610 Learning Disability	\$272,934	\$362,895	\$386,259	\$528,730	94%	46%	37%
	12710 Equal Opportunity At Risk	\$83,421	\$155,980	\$162,536	\$218,624	162%	40%	35%
	12900 Other Special Programs	\$0	\$1,853	\$11,008	\$28,735		> 500%	161%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$331	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$11,634	\$15,089	\$5,241	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$49,838	\$67,538	\$36,549	\$44,189	-11%	-35%	21%
	16100 Remediation Testing	\$56,166	\$42,287	\$8,314	\$19,211	-66%	-55%	131%
	16200 Preventive Remediation	\$66,109	\$58,041	\$52,502	\$68,803	4%	19%	31%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$288,645	\$373,383	\$304,279	\$305,709	6%	-18%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$754,841	\$481,797	\$436,518	\$590,885	-22%	23%	35%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$100,598	\$101,615	\$142,564	\$164,905	64%	62%	16%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$4,295	\$0	\$0		-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$1,233	\$12,093	\$791		-36%	-93%
	22110 Improvement of Instruction; Service Area Direction	\$15,341	\$5,789	\$33,263	\$45,648	198%	> 500%	37%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$15,182	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$8,228	\$193,953	\$194,651	\$116,536	> 500%	-40%	-40%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$25,992	\$4,592	\$4,650	\$0	-100%	-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$186,505	\$268,433	\$186,636	\$234,199	26%	-13%	25%
	22220 Library/Media Services; School Library	\$24,770	\$20,168	\$16,329	\$22,872	-8%	13%	40%
	22230 Library/Media Services; Audiovisual	\$3,082	\$2,014	\$1,646	\$2,697	-12%	34%	64%
	22240 Library/Media Services; Educational Television	\$792	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$222,310	\$0	\$0		-100%	
	22290 Library/Media Services; Other Educational Media Services	\$9,354	\$0	\$8,754	\$8,355	-11%		-5%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$14,003	\$111,050			> 500%
	22360 Instruction, Related Technology; Network Support	\$0	\$46,092	\$132,488	\$67,623		47%	-49%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$802			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$175,401	\$232,424	\$233,248	\$293,239	67%	26%	26%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$560	\$0	\$0	\$2,999	436%		
	26497 2007 Account Code - Teachers Retirement Fund	\$361,754	\$491,477	\$386,757	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$21,687	\$28,336	\$0		-100%	-100%
Student Academic Achievement Total		\$9,813,572	\$10,334,127	\$10,992,926	\$12,547,352	28%	21%	14%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$5,140			
	21120 Attendance and Social Work Services; Attendance Services	\$35,331	\$40,229	\$50,882	\$63,400	79%	58%	25%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$11,989	\$18,584	\$12,901	\$9,553	-20%	-49%	-26%
	21220 Guidance Services; Counseling Services	\$212,763	\$199,541	\$191,680	\$262,223	23%	31%	37%
	21240 Guidance Services; Information Services	\$0	\$13,654	\$7,655	\$6,408		-53%	-16%
	21340 Health Services; Nurse Services	\$48,350	\$57,070	\$128,397	\$180,579	273%	216%	41%
	21390 Health Services; Other Health Services	\$0	\$0	\$485	\$0			-100%
	21410 Psychological Services; Service Area Direction	\$0	\$4,515	\$6,060	\$4,880		8%	-19%
	24100 Office of The Principal	\$777,699	\$778,514	\$973,490	\$1,173,752	51%	51%	21%
	24900 Other Support Services, School Administration	\$57,375	\$83,921	\$72,106	\$97,108	69%	16%	35%
Student Instructional Support Total		\$1,143,507	\$1,196,028	\$1,443,657	\$1,803,042	58%	51%	25%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$24,768	\$23,882	\$30,380	\$31,977	29%	34%	5%
	23150 Board of Education; Legal Services	\$11,608	\$6,156	\$8,980	\$6,520	-44%	6%	-27%
	23190 Board of Education; Other Governing Body Services	\$0	\$25,579	\$4,832	\$7,360		-71%	52%
	23210 Executive Administration; Office of The Superintendent	\$140,928	\$260,856	\$243,636	\$473,999	236%	82%	95%
	23220 Executive Administration; Community Relations	\$1,223	\$898	\$5,178	\$10,218	> 500%	> 500%	97%
	25110 Fiscal Services; Office of The Business Manager	\$83,688	\$95,459	\$149,413	\$189,218	126%	98%	27%
	25191 Other Fiscal Services; Refund of Revenue	\$1,826	\$729	\$1,179	\$1,344	-26%	84%	14%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,446	\$6,942	\$12,056		> 500%	74%
	25196 Other Fiscal Services; Cash Change	\$0	\$300	\$245	\$245		-18%	0%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Peru Community Schools (5635)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25199 Other Fiscal Services; Other	\$0	\$114	\$2,226	\$1,973		> 500%	-11%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$3,480	\$295			-92%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$145,717			
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$41,032	\$62,208			52%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$13,381	\$26,520			98%
	25890 Other Technology Services	\$0	\$15,917	\$31,861	\$5,017		-68%	-84%
	25950 Other Assessments	\$4,117	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$32,980	\$24,452	\$28,140		-15%	15%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$575,983	\$697,881	\$348,487	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$549,472	\$782,050	\$1,254,924	\$1,712,618	212%	119%	36%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$448	\$0	\$53,849	\$96,516	> 500%		79%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$198,818	\$242,970	\$353,280	\$419,758	111%	73%	19%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$848	\$626	\$705	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$8,886	\$0			-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$8,943	\$5,136	\$2,799		-69%	-46%
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,626	\$97,205	\$67,360	\$130,291	287%	34%	93%
	27010 Student Transportation; Service Area Direction	\$41,232	\$30,367	\$6,673	\$20,328	-51%	-33%	205%
	27100 Student Transportation; Vehicle Operation	\$236,723	\$318,586	\$424,448	\$484,364	105%	52%	14%
	27200 Student Transportation; Monitoring Services	\$746	\$884	\$892	\$856	15%	-3%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$68,465	\$117,935	\$169,845	\$151,909	122%	29%	-11%
	27400 Student Transportation; Purchase of School Buses	\$45,790	\$204,161	\$78,277	\$151,089	230%	-26%	93%
	27500 Student Transportation; Insurance on Buses	\$6,204	\$39	\$7,033	\$113	-98%	190%	-98%
	27900 Student Transportation; Other Student Transportation Services	\$74,248	\$32,442	\$16,814	\$11,044	-85%	-66%	-34%
	27910 Student Transportation; Bus Driver Training	\$0	\$24	\$1,186	\$948		> 500%	-20%
	31100 Food Services Operations; Service Area Direction	\$23,213	\$25,412	\$28,644	\$40,956	76%	61%	43%
	31200 Food Services Operations; Food Preparation and Dispensing	\$302,715	\$314,248	\$422,186	\$445,390	47%	42%	5%
	31300 Food Services Operations; Food Delivery	\$15,751	\$16,665	\$14,934	\$16,900	7%	1%	13%
	31400 Food Services Operations; Food Purchases	\$333,323	\$367,125	\$493,900	\$523,262	57%	43%	6%
	31900 Other Food Services	\$33,182	\$27,768	\$45,562	\$46,186	39%	66%	1%
Overhead and Operational Total		\$2,808,944	\$3,749,646	\$4,370,237	\$5,258,133	87%	40%	20%
Nonoperational								
	33400 Athletic Coaches	\$102,779	\$78,033	\$86,174	\$89,398	-13%	15%	4%
	33990 Other Community Services; Other	\$9,884	\$7,614	\$20,462	\$20,432	107%	168%	0%
	43000 Facilities Acquisition and Construction; Professional Services	\$3,297	\$6,240,260	\$37,732	\$11,597	252%	-100%	-69%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$4,300			
	45100 Building Acquisition, Construction and Improvements	\$551,175	\$860,177	\$733,724	\$712,966	29%	-17%	-3%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,849	\$2,062	\$400	\$500	-98%	-76%	25%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$4,297	\$4,193	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$205,415	\$264,172	\$256,657	\$256,192	25%	-3%	0%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$99,675	\$19,406	\$19,171	\$64,540	-35%	233%	237%
	51100 Debt Services; Principal on Debt; Bonds	\$136,199	\$386,854	\$347,624	\$305,950	125%	-21%	-12%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$49,842	\$89,139			79%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$35,102	\$38,120	\$80,184	\$33,352	-5%	-13%	-58%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,685,712	\$1,768,484	\$1,733,000	\$1,649,000	-2%	-7%	-5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$164,000	\$270,000			65%
	54200 Common School Fund; Principal	\$178,245	\$121,493	\$290,600	\$119,462	-33%	-2%	-59%
	54250 Common School Fund; Interest	\$0	\$0	\$169,902	\$336,095			98%
Nonoperational Total		\$3,030,331	\$9,790,971	\$3,993,665	\$3,962,924	31%	-60%	-1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$126,902	\$100,238	\$80,491	\$0			
	26492 2007 Account Code - Social Security	\$770,456	\$806,602	\$321,767	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$15,745	\$42,821	\$56,968	\$0			
	26494 2007 Account Code - Group Insurance	\$953,760	\$1,117,257	\$702,100	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$15	\$7,287	\$243	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$132,848	\$454,037	\$60,866	\$0			
Prorated By Fund Total		\$1,999,726	\$2,528,242	\$1,222,435	\$0			
Not Categorized								
	60120 2007 Account Code - Transfer to Self Insurance	\$0	\$0	\$353,871	\$0			
Not Categorized Total		\$0	\$0	\$353,871	\$0			